

Wellness and Perceived Stress in Accounting Students: Implications for Counselors and Student Affairs Professionals

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Wellness is the theoretical underpinning of the counseling profession (Witmer, 1985) and the wellness of graduate counseling students has been thoroughly studied (Puig et al., 2012; Young & Lambie, 2007). There is a gap in research related to the wellness of accounting students, a group not typically focused on wellness. This investigation examined overall wellness and perceived stress in 108 undergraduate accounting majors at two large Midwestern universities. Results indicated moderate levels of perceived stress and overall wellness, with the physical and social domains of wellness being rated the lowest. Recommendations for mental health counselors and student affairs professionals working with accounting students are discussed.

Keywords: wellness, stress, accounting, student, higher education

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Wellness

Wellness, “a way of life oriented toward optimal health and well-being...” (Myers & Sweeny, 2005, p. 252) is the theoretical underpinning of the counseling profession (Witmer, 1985). Researchers support utilizing a wellness paradigm when working with mental health issues and counseling a diverse array of clients (Myers & Sweeney, 2004b; Prochaska et al., 1992; Westgate, 1996). Professionals in many fields navigate stress on a regular basis. While the impact of stress and burnout among certain groups of professionals (e.g., human services professionals such as counselors and nurses) is widely studied (Dall’Ora et al., 2020; Robino, 2019), minimal scholarship has been devoted to topics such as stress and wellness in other fields. For example, accountants often work long hours and face demanding deadlines during their busy season, increasing stress and burnout while decreasing wellness and self-care (Fogarty et al., 2000). Professional stress and unwellness are not light switch phenomena – they develop over time. As is the norm with counseling students, equipping college accounting students with resources for stress management and wellness promotion may be an optimal approach to mental health intervention with this professional population.

Stress and Burnout

Although few studies assessed wellness in accounting disciplines, some focused on the opposite side of wellness: unwellness. One qualitative investigation of undergraduate accounting students in Malaysia found that the main cause of high stress levels was the academic program. Specifically, students pinpointed coursework overload and deadlines for submitting assignments and projects as the main reasons for their stress

(Bakar et al., 2017). Furthermore, the time required to attend mandatory academic events and activities resulted in additional stress due to procrastination (Bakar et al., 2017).

Another investigation examining the levels of burnout experienced by accounting and finance academics in Ireland found that most accounting and finance students experience low or average burnout regarding emotional exhaustion and depersonalization but encounter a high degree of burnout regarding personal accomplishment (Byrne et al., 2013). The authors suggested a mismatch of perceived effort toward academics and outcomes such as grades or instructor reviews as contributing to this burnout.

In a related study, the effects of perceived stress on the academic performance of accounting students examined these constructs related to demographic variables (Gabre & Kumar, 2012). Female accounting students reported higher stress levels than their male counterparts, and African American accounting students were more likely to report higher stress scores than their non-African American counterparts. Lack of social support, as well as outside employment, were offered as possible mediating factors for racial differences: African American students were more likely to live alone, and they were more likely to be working while going to school (Gabre & Kumar, 2012). This finding is of relevance to the current project, as a higher proportion of students at one of the institutions involved in this study are adult learners who may be more likely to work while attending school. In summary, although academic stress and burnout have been assessed in accounting students, there remains a gap in the literature related to the wellness of these students, hence the focus of the current study.

Counseling Students and Professionals

Given its field of origin, it is understandable that the construct of wellness has been studied in counseling students and practicing counselors (Lawson, 2007; Puig et al., 2012; Young & Lambie, 2007). Both students and faculty in counseling have reported that their personal wellness is an important aspect of functioning effectively in their work as a helper (Roach & Young, 2007). Counseling students who had a wellness course or content in their curriculum reported higher levels of overall wellness than those who did not (Roach & Young, 2007).

In relation to best practices and positive client outcomes, counselors who are unwell and/or struggle with professional burnout do not provide effective services to their clients (Blount & Lambie, 2018; Lawson, 2007). While wellness in counseling students is a popular topic of study within the field of counseling, wellness has received sparse attention in many other disciplines, particularly those far removed from the helping professions and human services.

Accounting Professionals

Stress in professional accountants post academia has been examined in multiple studies (Libby, 1983; Smith et al., 2014; Weick, 1983). Not only can stress cause short-term decreases in cognitive performance in practicing accountants, but it can result in long-term physiological, behavioral, and health consequences (Libby, 1983). Research on business students in general suggests that college business majors experiencing prolonged stress during their years in higher education may have a compromised capacity to absorb the additional stress they will face in the workplace (Law, 2010). While not specific to accounting students, it could potentially be generalized that accounting students face

similarly rigorous coursework, the stressors of which are exacerbated for those students working in addition to going to school. Research into workplace deviance at Big Four public accounting firms raises concerns relative to accounting majors. It has been noted that high profile accounting and financial scandals have increased job stress for professional accountants, which may impact career development and planning for accounting majors in higher education (Jelinek & Jelinek, 2008).

Student Development Theory

The underlying issue that stimulated the current study is the dearth of research on the wellness of accounting students in higher education settings. Existing literature makes the case that stress and burnout are pervasive in professional accountants (Libby, 1983; Smith et al., 2014; Weick, 1983) and appear to result in a detrimental impact as early as the college years (Smith et al., 2014). Leading organizations in student affairs, NASPA (2015) and ACPA (2015) developed 10 professional competencies. The current study centers around the competency of student learning and development. While meaningful connections can be created to many student development theories, two are most applicable. Sanford's Theory of Challenge and Support (Sanford, 1968) focuses on three developmental conditions: readiness, challenge, and support. Hettler's Model of Wellness (Hettler et al., 1980) posits that wellness must be prioritized in order for students to develop psychologically, socially, academically, and intellectually. Within this model, wellness encompasses six life dimensions: physical (diet; exercise), intellectual (active learning style), social/emotional (friendships and relationships that contribute to belonging), spiritual (values), environmental (independence vs. interdependence), and occupational (fulfillment in work; valuing lifelong learning). Given the overlap between

the dimensions outlined in Hettler's framework and the second and third order factors of the Indivisible Self Model of Wellness (Myers et al., 2004), Hettler's Model of Wellness (1980) was selected as an accompanying framework for this project relative to student development theory.

Purpose

We utilize the definition of wellness as "a way of life oriented toward optimal health and well-being, in which body, mind, and spirit are integrated by the individual to live life more fully within the human and natural community" (Myers et al., 2005, p. 252). We refer to a campus or university as a community. Findings from studies have shown that college students experience higher levels of unwellness than the general population (Pedrelli et al., 2015). One of the few studies on mental health in accounting students reported that stress related to courseload and grades are predominant contributors to mental health issues in this population (Ison et al., 2020). The purpose of this study was to examine accounting student wellness at two large, Midwestern Universities. There is a significant gap in the research related to the wellness of accounting students, and this study serves as a pilot project to explore wellness deficits in this sample as a springboard for potential intervention studies in the future. The preliminary research question was: what are the wellness and perceived stress levels (as measured by the 5F-Wel and the PSS-10) in this sample of accounting students?

Methodology

Research Design

Prior to data collection, this study was approved by an institutional review board at both institutions. The authors implemented a cross-sectional survey design (Flynn,

2022). Through this approach, researchers assessed prevalent characteristics associated with participants' overall wellness and perceived stress levels within the sampled population through data collection at a single point in time (Flynn, 2022). Utilizing a survey format, researchers gathered self-reported data from participants, allowing for insights into their subjective experiences of wellness and perceived stress.

Participants

A power analysis was conducted prior to data collection using G*Power (Version 3.1, Faul et al., 2009). The necessary sample size was determined to be at least 77 with a power of .80, assuming a moderate effect size of .10, with an error probability (alpha) of .05 (Cohen et al., 1983). Participants were undergraduate accounting students from two large Midwestern universities. Participants included $N = 108$ individuals with an age range of 19 to 49, with a mean age of 23. Sixty-one (56.5%) of individuals identified as women, forty-seven identified as men (43.5%), and no participants identified with other genders. Regarding participant ethnicity, $n = 12$ identified as Asian, $n = 3$ identified as African American/Black, $n = 84$ identified as Caucasian/White, and $n = 9$ identified as Hispanic/Latino. The majority ($n = 76$) of participants were undergraduate students seeking a bachelor's in accounting, while $n = 24$ were "Master's-level accounting students" and $n = 8$ identified as "other. Finally, $n = 40$ participants stated they intended to pursue a career in Public Accounting, $n = 27$ expressed an intent to work in Private/Corporate Accounting, $n = 2$ stated an intention to seek employment in Government Accounting, $n = 18$ stated they would seek further education, and $n = 21$ stated they would seek future employment elsewhere post-graduation (e.g., in a different

field entirely). The average cumulative GPA for the participants was 3.59 (range = 2.09 to 4.00). See Table 1 for the participants' demographic information.

Measures

Demographic Questionnaire

A general demographic form was created to gather information on respondent demographic variables. The demographic form included areas such as gender, ethnicity, GPA, age, program of study, and future career plans/placement.

Five Factor Wellness Evaluation of Lifestyle

Wellness was assessed utilizing the Five Factor Wellness Evaluation of Lifestyle (5F-Wel; Myers et al., 2004), a 90-item questionnaire devised from the *Indivisible Self Model*. The 5F-Wel included five main factors: physical, creative, coping, essential, and social, and accounts for the influence of family, community, and culture on individual wellness (Myers & Sweeney, 2004a). Internal consistency for the 5F-Wel ranges from .80 to .96, and the instrument has been normed on populations with varying degrees of ethnicity, gender, age, and education level (Myers & Sweeney, 2005). As was previously stated, the second and third order factors of this model overlap with Hettler's Model of Wellness (Hettler et al., 1980) in terms of Student Development Theory.

Perceived Stress Scale

The Perceived Stress Scale-10 (PSS-10, Cohen & Williamson, 1988), has been utilized previously in the limited literature available on stress in business students (Smith et al., 2014). The PSS is the most widely used psychological instrument for measuring the perception of stress. It is a measure of the degree to which situations in one's life are appraised as stressful. The PSS was developed with 14 items (PSS14), 10 items (PSS10)

and 4 items (PSS4) with Cronbach's alpha coefficient for internal reliability scores of .75, .78 and .60, respectively (Cohen et al., 1983; Cohen & Williamson, 1988). We utilized the PSS10, since it has a higher internal consistency score of .78 and there is evidence supporting the PSS10 as a stress assessment measure for business students in general, and accounting students specifically (Gabre & Kumar, 2012; Smith et al., 2014).

Procedures

Paper and pencil surveys were utilized to explore accounting students' wellness, perceived stress, and assess demographic variables. Purposive sampling was utilized to select students who were undergraduate or master-level accounting majors, as this was the intended sample for the investigation. Participants were given the assessments at the end of one of their accounting courses, where they had the opportunity to voluntarily participate in the research study. A total of 120 participants were given the opportunity to participate in the study, and a total of $N = 109$ participants completed the assessments, however one was removed because over 1/3 of the assessments were left blank. This resulted in a 90% usable response rate. Participants completed the assessments in an average of 15-20 minutes.

The first author, faculty in counseling at one institution, contacted the chair of the School of Accounting at this institution, who provided a study flier to accounting faculty at a department meeting. This was followed with a recruitment email to all accounting faculty with information about the study, including an invitation to build time into one class period as an opportunity for their students to participate. Instructors who expressed interest in this project responded to the recruitment email of the first author with information about course number/title, date/time of course, preferred date for

participation, and number of students enrolled. The first author utilized the assistance of an undergraduate research assistant (trained in compliance with the institutional IRB) to make classroom visits to each participating course for survey administration/collection. A total of $N = 7$ classes were included in this study from the institution of the first author. The second author, faculty in accounting at the second institution, provided a study flier to accounting faculty with approval from the department chair. Instructors for a total of $N = 5$ classes expressed interest in including their courses as opportunities for student participation. The second author made classroom visits to each participating course for survey administration/collection.

Statistical Analyses

Prior to analyzing the data, we screened the data set for outliers. The data was then analyzed using SPSS (Version 26) to conduct descriptive statistics and analyze total wellness, the five secondary factors of wellness (social, coping, physical, essential, creative), and perceived stress.

Results

What are the wellness and perceived stress levels (as measured by the 5F-Wel and the PSS) in our sample?

5F-Wel

Prior to analysis, we ran reliability statistics on the 5F-Wel to insure it had strong internal consistency with our sample. Results indicated a Cronbach's alpha of .89 with these data, which is above the recommended .7 and deemed acceptable for use with our sample (Pallant, 2020). 5F-Wel, participants had an average score of $M = 72.5$ in the Creative realm, $M = 60.1$ in the Coping realm, in the Social realm $M = 67.8$, in the

Essential realm $M = 85.94$, and in the Physical realm $M = 62.2$. The average overall wellness was $M = 70.7$, indicating a moderately high wellness score.

PSS-10

Reliability statistics were also run on the PSS-10 to insure it had strong internal consistency with our sample. Results indicated a Cronbach's alpha of .908 with these data, which is above the recommended .7 and deemed acceptable for use with our population (Pallant, 2020). For perceived stress, the participants had an average score of $M = 18.06$, $SD = 7.01$, with scores ranging from "0" to "34". For the PSS-10, scores ranging from 0-13 are considered low stress, scores from 14-26 are considered moderate stress, and scores ranging from 27-40 are considered high stress. Therefore, most of our sample scored in the moderate stress range.

Discussion

The current investigation highlights current trends regarding levels of perceived stress and wellness among accounting students. In this sample of accounting majors, moderate perceived stress was detected, as was moderate overall wellness. Below, we offer the implications of these findings for mental health counselors, as well as campus and community partners.

Implications for Mental Health Counselors in Higher Education

Accounting students are stressed. Students that gravitate toward accounting may differ in important ways than students choosing to major in other areas of business, or in other fields of study altogether. Of note is the lower scores received on social wellness and coping. Students majoring in accounting may put social wellness on the back burner. As compared to other areas of wellness, participants seemed to score lower in this area

and thus may be struggling to maintain loving relationships, friendship relationships, or both (Myers & Sweeney, 2004a). Additionally, participants scored lower in coping wellness in this investigation. One of the coping areas, stress management, seems to pair with the higher perceived stress scores noted earlier (e.g., less stress management equates to higher perceived stress). Compared to a norming sample of the 5F-Wel ($N = 343$; Myers & Sweeney, 2005), the accounting students scored lower in every wellness realm apart from essential wellness (spirituality, gender/cultural identity, and self-care). It is curious that our sample had higher perceived stress levels and lower overall wellness than the general population sample. Perhaps this is since participants were inundated with the demands of university life. Further, social wellness, coping wellness, and wellness in general, are not seminal topics covered in most accounting curricula. Thus, this is an area ripe for intervention counselors in higher education.

It has been found that increasing resilience in accounting students can boost retention efforts (overlapping with Hettler's intellectual wellness dimension) due to improved mental health and lower levels of burnout (Smith et al., 2019). Campus counselors working with accounting students must be aware of the high attrition rate in accounting majors (Wotapka, 2021) and integrate the fundamentals of resilience and wellness into treatment, regardless of presenting concern. A focus on the physical dimensions of wellness (Hettler et al., 1980), such as adequate sleep, nutrition, and physical activity, as well as the social/emotional dimensions of wellness (Hettler et al., 1980) including social relationships both within and outside of the world of accounting, may be beneficial. Integrating these elements into mental health counseling can provide a

much-needed wellness reset for accounting students perceiving elevated stress due to their academic program.

It is not uncommon for specific campus counseling staff to serve as liaisons for various student groups. A partnership between campus counseling and the school of accounting could serve to boost visibility of mental health supports to accounting students. This is important, as accounting students may be less likely to gain exposure to education and programming related to stress and wellness through their standard major curriculum. Identifying a point-person within the campus counseling office may encourage accounting students to seek support with stress management and overall wellness.

Addressing barriers to care is important, particularly for students who may already be less inclined to seek mental health treatment. The demand for campus mental health services often exceeds the capacity of campus counseling centers, a trend that was further exacerbated by the COVID-19 pandemic (McAfee et al., 2023). The development of partnerships with community counselors who are experienced in working with college students may serve as an avenue to boost accessibility of mental health services.

Developing a network of preferred off-campus counselors who will work with student insurance and/or offer sliding scale fees for students, as well as a flexible telehealth option (McAfee et al., 2023) may serve to decrease the supply/demand discrepancy for counseling among college students.

Implications for Campus Student Services Departments

In university settings, academic advisors for accounting students are on the front lines, and a train-the-trainer model could be implemented. If campus wellness

professionals (e.g., from counseling services or faculty in psychology or counseling) were included in the onboarding and training of academic advisors across campus (including the school of accounting), academic advisors could arm themselves with valuable knowledge related to signs of stress and compromised wellness and could be trained to intentionally integrate wellness-boosting check-ins and discussions into regular advising meetings. Further, stress management courses, workshops, or training might be added to support accounting students.

Campus career service professionals are also an excellent resource for assisting students with career exploration, resume preparation, interview etiquette, and other elements of career development. A concerted effort by university accounting departments to partner with campus career services could boost the self-awareness of accounting students regarding their optimal “fit” within the field (e.g., different branches of accounting), and could also serve to provide networking opportunities with local accounting firms through career fairs and other university-sponsored events.

One of the institutions included in the current study has an established Wellness Center, encompassing campus recreation, counseling and psychological services, health services, accessibility services, and addiction recovery. While certainly not every institution of higher education will boast such a facility, this can serve as a model for various campuses relative to proposals for programming, grant funding, etc. Most institutions have some sort of campus recreation department, which could be included in the multidisciplinary effort to enhance stress prevention and wellness promotion of accounting students. Perhaps creative programming (e.g., a Tax Tennis Tournament) could be marketed and even included in various coursework for credit or extra credit.

Such programming could serve the dual purpose of building community and boosting physical wellness simultaneously.

Implications for Academic Programs and Faculty

Many presidents at colleges and universities report that faculty are spending increasing amounts of time on student mental health concerns (Dennis, 2020). Due to their area of professional focus and expertise, faculty in accounting may have less exposure to navigating student issues related to stress and mental health. Psychoeducation for accounting faculty related to the signs and symptoms of common mental health concerns, the impact of academic stress on mental health, and campus/community resources may serve as another avenue for supporting accounting students in stress management. Accounting faculty are encouraged to adopt an approach of normalizing anxiety and stress for students to decrease stigma, and to include information about campus counseling in course syllabi. It is also important for accounting faculty to maintain transparent communication with their departmental colleagues relative to students of concern to decrease the likelihood that students with maladaptive stress slip through the cracks (Dennis, 2020).

It has been established in the literature that designated general curriculum coursework related to wellness report higher levels of overall wellness (Roach & Young, 2007). As such, a larger-scale intervention would be to include wellness-oriented curricula in required general education coursework, such as a First Year Experience class. Requirements for such coursework vary widely by institution, but since most college students complete their general education coursework early in their academic careers, this intervention would lay a foundation for knowledge about the impact of wellness, in

addition to boosting self-awareness related to potential areas for growth in various wellness domains.

Future Research

Future researchers are encouraged to consider a qualitative methodology for investigating stress and wellness in accounting students. Specifically, Sanford's Theory of Challenge and Support (Sanford, 1968) could serve as a theoretical framework for investigating the three primary constructs of this model (readiness, challenge, and support) in a rich, narrative form.

Additionally, intervention studies are recommended. As was highlighted in existing research (Smith et al., 2014), the PSS-10 could be utilized to identify accounting students who may benefit from early intervention related to stress management and wellness prior to commencing their post-graduate careers in accounting. Finally, future researchers would do well to examine differences in perceived stress and overall wellness, or specific dimensions of wellness, in different branches of accounting (e.g., tax accounting, auditing, government accounting, etc.)

Limitations

The current study is not without limitations, the first of which concerns generalizability. Data was collected from two large Midwestern universities. Students attending institutions in the Midwest could differ in significant ways from those in other parts of the United States, so results should be interpreted with caution. Additionally, data collection occurred during the spring 2020 semester and was cut short by the nation-wide shutdowns due to the COVID-19 global pandemic. While our sample size is adequate according to our power analysis, it may be useful to repeat this study with a larger sample

size, as was initially intended. Further, as a preliminary study, it was beyond the scope of this investigation to assess correlations between wellness variables, perceived stress, and demographics. Future researchers could look at differences between participant demographics and their outcomes on 5F-Wel and PSS-10 assessments.

Conclusion

Accounting students are an under-studied population in higher education relative to wellness. Given the documented stressors that accompany a career in accounting (Libby, 1983; Weick, 1983), it is worthwhile to examine how stress and wellness manifest at the pre-professional level in college accounting majors. These preliminary results suggest that accounting students may benefit from a multi-pronged intervention from mental health counselors, as well as student services and academic professionals in higher education. This team approach can include psychoeducation and access to resources designed to optimize wellness in accounting students and set them up for career success.

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Table 1*Sample Characteristics*

Participants (N = 108)		
Gender	Women	61 (56.5%)
	Men	47 (43.5%)
Age	19 – 49 years; <i>M</i> = 23 years	
Employment Aspirations	Public Accounting	40 (37%)
	Private/Corporate Accounting	27 (25%)
	Government Accounting	2 (1.8%)
	Seek Further Education	18 (16.7%)
	Seek Future Employment Elsewhere	21 (19.4%)
Education	Bachelor's in accounting	76 (70%)
	Master's-level Accounting	24 (22 %)
	Other	8 (7.4%)
Cultural Background	African American/Black	3 (2.7%)
	Asian	12 (11%)
	Caucasian/White	84 (77%)
	Hispanic/Latinx	9 (8.3%)
	Other	0 (0%)